1944

File No. Tobacco II/44

Kegal Department

B BRANCH

Subject:— Rules and Notifications under the Tobacco Duty (Town of Nambour) Act 1857.

E
Page-2
1944

File No. Tobacco II/44

Gen. 194 e.

549 ?

Office of the R.L.A.

The provisions of sections 2 and 4 of the Tobacco Duty (Town of Bombay) Act, 1857(IV of 1857) and section 6 read with section 7 of the Bombay (District) Tobacco Act, 1933 (Bom. II of 1933) are mandatory, and so long as these Acts have not been repealed it is not feasible to direct h the Commissioner of Excise to abstain from taking action thereunder.The repealing legislation would no doubt provide for refund of fees recovered on account of licenses for the unexpired portion of the term of the licenses as indicated in R.L.A.'s No. 2336 dated 30th March 1943. Para. 5 of the proposed G.R. has been amended accordingly.

It is presumed the papers will beagain referred to the R.L.A.on the points raised in para. 5 ;f R.D. note dated the 4th July 1944.

Id/- P.M.M.
dt/- 21-7-44.

Remembrancer of Legal Affairs.

U.R. to P.D. No. 5194 ,dated 22nd July 1944.

VVK. 13/7/56/

SC.

Office of the R.L.A.

The point has been fully considered in R.L.A. s opinion Nos. 2336 dated the 30th March 1943 and 5194 dated the 22nd July 1944 .So long as the provisioons of the two Tobacco Acts Viz. sections 2 and 11 of the Tobacco Duty (Town of Bombay) Act, 1857 (IV of 1857) and section 6, read with section 7, of the Bombay (District) Tobbacco Act, 1933, (Bom. II of 1933) , are in force , the issue of license required under those provisions which are mandatory, cannot be avoided. The course proposed by Secretary , Revenue Department is not therefore feasible.

Id/- N.K.D.

For Remembrancer of Legal Affairs ,

U.R. to R.D. No. 9158 dated the 30th December 1944.

VVK. 13/7/56/

SC.